

DUPLICATE PAYGO OFFSETS

PROVISIONS USED MULTIPLE TIMES IN THE 110TH CONGRESS

1. Extension Of Unemployment Surtax Set To Expire.

- ▶ Used Two Times, Including:

H.R. 6, Energy Independence and Security Act of 2007 (Passed by House January 18, 2007, enacted December 19, 2007).

H.R.3920, Trade and Globalization Assistance Act of 2007 (Passed by House October 31, 2007).

2. Extend Current Law Customs Fees That Are Set To Expire In 2014.

- ▶ Used Eight Times, Including:

H.J.RES. 44, Joint resolution approving the renewal of import restrictions contained in the Burmese Freedom and Democracy Act of 2003 (Passed by House July 23, 2007, enacted August 1, 2007).

H.R. 1830, To extend the authorities of the Andean Trade Preference Act until February 29, 2008 (Passed by House June 27, 2007, enacted June 30, 2007).

H.R. 2419, (and as H.R.6124) Food, Conservation, and Energy Act of 2008 (Passed by House July 27, 2007).

H.R. 3375, To extend the trade adjustment assistance program under the Trade Act of 1974 for 3 months (Passed by House September 25, 2007, enacted September 28, 2007).

H.R. 3688, United States-Peru Trade Promotion Agreement Implementation Act (Passed by House on October 8, 2007, enacted December 14, 2007).

H.R. 3890, Block Burmese JADE Act of 2007 (Passed by House December 11, 2007).

H.R. 4341, To extend the trade adjustment assistance program under the Trade Act of 1974 for 3 months (Passed by House December 11, 2007).

H.R.5264, Andean Trade Preference Extension Act of 2008 (Passed by House February 27, 2008).

3. Broker Reporting Of Customer's Basis In Securities Transactions (Adjust The Rules and Requirements Imposed On Brokers For The Reporting Of Their Customers' Adjusted Basis In Certain Financial Securities).

- ▶ Used 3 Times, Including:

H.R.6, Energy Independence and Security Act of 2007 (Passed by House January 18, 2007).

H.R. 3996, Temporary Tax Relief Act of 2007 (Passed by House November 9, 2007).

H.R. 5720, Housing Assistance Tax Act of 2008 (Passed by House April 24, 2007).

4. Repeal Of Suspension Of Certain Penalties And Interest Related To A Taxpayer Payment Deficiency.

- ▶ Used 3 Times, Including:

H.R.976, Small Business Tax Relief Act of 2007 (Section 8) (Passed by House February 16, 2007).

H.R.3056, Tax Collection Responsibility Act of 2007 (Passed by House October 10, 2007).

H.R.3996, Temporary Tax Relief Act of 2007 (Passed by House November 9, 2007).

5. Offshore Deferred Compensation (Nonqualified Deferred Compensation): Require Certain Deferred Compensation From Nontaxable Entities Be Included In Current Taxable Income.

- ▶ Used 2 Times, Including:

H.R.3996, Tax Increase Prevention Act of 2007 (Passed by House November 9, 2007).

H.R.4351, Alternative Minimum Tax Relief Act of 2007 (Passed by House December 12, 2007).

6. Shifts the timing of the payment of corporate estimated taxes.

- ▶ Used 17 Times, Including:

H.J.RES. 44, Joint resolution approving the renewal of import restrictions contained in the Burmese Freedom and Democracy Act of 2003 (Passed by House July 23, 2007, enacted August 1, 2007).

H.R. 976, Children's Health Insurance Program Reauthorization Act of 2007 (Passed by House

February 16, 2007).

H.R. 1562, Katrina Housing Tax Relief Act of 2007 (Passed by House March 27, 2007).

H.R. 6275, Alternative Tax Relief Act of 2008 (Passed by House June 25, 2008).

H.R. 1830, To extend the authorities of the Andean Trade Preference Act until February 29, 2008 (Passed by House June 27, 2008, enacted June 30, 2008).

H.R. 2206, U.S. Troop Readiness, Veterans' Care, Katrina Recovery, and Iraq Accountability Appropriations Act, 2007 (Passed by House on May 10, 2007, enacted May 25, 2007).

H.R. 2419, Farm, Nutrition, and Bioenergy Act of 2007 (Passed by House May 21, 2008, enacted May 22, 2008)

H.R. 3056, Tax Collection Responsibility Act of 2007 (Passed by House October 10, 2007)

H.R. 3375, To extend the trade adjustment assistance program under the Trade Act of 1974 for 3 months (Passed by House September 25, 2007, enacted September 28, 2007).

H.R. 3648, Mortgage Forgiveness Debt Relief Act of 2007 (Passed by House October 4, 2007, enacted December 20, 2007).

H.R. 3688, United States-Peru Trade Promotion Agreement Implementation Act Passed by House November 8, 2007, enacted December 14, 2007).

H.R. 3963, Children's Health Insurance Program Reauthorization Act of 2007 (Passed by House October 25, 2007).

H.R. 3996, Tax Increase Prevention Act of 2007 (Passed by House November 9, 2007).

H.R. 4341, To extend the trade adjustment assistance program under the Trade Act of 1974 for 3 months (Passed by House December 11, 2007).

H.R.5264, Andean Trade Preference Extension Act of 2008 (Passed by House February 27, 2008, enacted February 29, 2008).

H.R.5351, Renewable Energy and Energy Conservation Tax Act of 2008 (Passed by House February 27, 2008).

H.R.5719, Taxpayer Assistance and Simplification Act of 2008 (Passed by House April 15, 2008).

7. Mark To Market – Revision Tax Rules On Expatriation: Change Tax Rules Related To U.S.

Citizens And Permanent Residents Who Relinquish Their Citizenship Or Residency.

- ▶ Used 5 Times, Including:

H.R.2, Increase in the Federal Minimum Wage / Fair Minimum Wage Act of 2007 (Passed by House January 10, 2007).

H.R.3056, Tax Collection Responsibility Act of 2007 (Passed by House October 10, 2007).

H.R.3996, Temporary Tax Relief Act of 2007 (Passed by House November 9, 2007).

H.R.3997, Heroes Earnings Assistance and Relief Tax Act of 2007 / Defenders of Freedom Tax Relief Act of 2007 (Passed by House November 6, 2007)

H.R.6081, Heroes Earnings Assistance and Relief Tax Act of 2008 / Defenders of Freedom Tax Relief Act of 2007 (Passed by House May 20, 2008 , enacted June 17, 2008)

8. Certain Domestically Controlled Foreign Persons Performing Services Under Contract With United States Government Treated As American Employers: Extend The Definition Of A U.S. Employer To Include Foreign Subsidiaries Of U.S. Parent Companies That Employ A U.S. Citizen Working In Connection With A U.S. Government Contract.

- ▶ Used 2 Times, Including:

H.R.5719, Taxpayer Assistance and Simplification Act of 2008 (Passed by House April 15, 2008).

H.R.6081, Heroes Earnings Assistance and Relief Tax Act of 2008 (Passed by House May 20, 2008, enacted June 17, 2008).

9. Repeals Provisions Related To Royalties Paid By Oil And Gas Companies And Increases Fees On These Companies.

- ▶ Used 3 Times, Including:

H.R. 6, Creating Long-Term Energy Alternatives for Our Nation Act of 2007 (Passed by House January 18, 2007).

H.R.2419, Farm, Nutrition, and Bioenergy Act of 2007 (only includes fees) (Passed by House May 21, 2008, enacted May 22, 2008).

H.R.3221, New Direction for Energy Independence, National Security, and Consumer Protection Act and the Renewable Energy and Energy Conservation Tax Act of 2007 (Passed by House August 4, 2007).

10. Deduction For Income Attributable To Domestic Production Of Oil, Natural Gas, Or Primary Products Thereof: (Denial Of Deduction For Oil Companies For Income Attributable To Domestic Production Of Oil, Gas (IRS Section 199)).

- ▶ Used 4 Times, Including:

H.R.6, Energy Independence and Security Act Of 2007 (Passed by House January 18, 2007).

H.R.2776, Renewable Energy and Energy Conservation Tax Act of 2007 (Passed by House August 4, 2007).

H.R.3221, Renewable Energy and Energy Conservation Tax Act of 2007 (Passed by House August 4, 2007).

H.R.5351, Renewable Energy and Energy Conservation Tax Act of 2008 (Passed by House February 27, 2008).

11. Foreign Oil and Gas Extraction Income (FOGEI) and Foreign Oil Related Income (FORI).

- ▶ Used 4 Times, Including:

H.R.6, Energy Independence and Security Act of 2007 (Passed by House January 18, 2007).

H.R.2776, Renewable Energy and Energy Conservation Tax Act of 2007 (Passed by House August 4, 2007).

H.R.3221, Renewable Energy and Energy Conservation Tax Act of 2007 (Passed by House August 4, 2007).

H.R.5351, Renewable Energy and Energy Conservation Tax Act of 2008 (Passed by House February 27, 2008).

12. Increase The Five-year Amortization Aerioid For Geological And Geophysical Expenditures To Seven Years.

- ▶ Used 3 Times, Including:

H.R.6, Energy Independence and Security Act of 2007 (Passed by House January 18, 2007).

H.R.2776, Renewable Energy and Energy Conservation Tax Act of 2007 (Passed by House August 4, 2007).

H.R.3221, Renewable Energy and Energy Conservation Tax Act of 2007 (Passed by House August 4, 2007).

13. Delay In Application Of Worldwide Allocation Of Interest.

► Used 4 Times, Including:

H.R.3221, American Housing Rescue and Foreclosure Prevention Act of 2008 (Passed by House August 4, 2007).

H.R.3996, Temporary Tax Relief Act of 2007 (Section 621 as passed by the House) (Passed by House November 9, 2007).

H.R.4351, AMT Relief Act of 2007 (Passed House December 12, 2007).

H.R.6049, Renewable Energy and Job Creation Act of 2008 (Passed by House May 21, 2008).

14. Increase Information Return Penalties.

► Used 2 Times, Including:

H.R.3056, Tax Collection Responsibility Act of 2007 (Passed by House October 10, 2007).

H.R.3997, Heroes Earnings Assistance and Relief Tax Act of 2007 (Passed by House November 6, 2007).

15. Modification Of Penalty For Failure To File Partnership Tax Returns.

► Used 8 Times, Including:

H.R.6, Energy Independence and Security Act of 2007 (Passed by House January 18, 2007).

H.R.2419, Food and Energy Security Act of 2007 (Passed by House July 27 2007).

H.R.3648, Mortgage Forgiveness Debt Relief Act of 2007 (Passed by House October 4, 2007, enacted December 20, 2007).

H.R.3996, Temporary Tax Relief Act of 2007 (Passed by House November 9 2007).

H.R.3997, Heroes Earnings Assistance and Relief Tax Act of 2007 (Passed by House November 6, 2007).

H.R.4118, To exclude from gross income payments from the Hokie Spirit Memorial Fund to the

victims of the tragic event at Virginia Polytechnic Institute & State University. (Passed by House December 4, 2007).

H.R.4351, AMT Relief Act of 2007 (Passed by House December 12, 2007).

H.R.6081, Heroes Earnings Assistance and Relief Tax Act of 2008 (Passed by House May 20 2008 and enacted June 17, 2008).

16. Modification Of Penalty For Failure To File S Corporation Tax Returns.

► Used 3 Times, Including:

H.R.3996, Temporary Tax Relief Act of 2007 (Passed by House November 9 2007).

H.R.3997, Heroes Earnings Assistance and Relief Tax Act of 2007 (Passed by House November 6, 2007).

H.R.4351, AMT Relief Act of 2007 (Passed by House December 12, 2007).

17. Increase The Excise Tax On Tobacco Products.

► Used 2 Times, Including:

H.R.976, Children's Health Insurance Program Reauthorization Act of 2007 (Passed by House February 16, 2007).

H.R.3963, Children's Health Insurance Program Reauthorization Act of 2007 (Passed by House October 25, 2007).

18. An Increase In The Fee Assessed For The Processing Of Certain Non-Immigrant Visas.

► Used 2 Times, Including:

H.R.3887, William Wilberforce Trafficking Victims Protection Reauthorization Act of 2007 (Passed by House December 4, 2007).

H.R.1400, Iran Counter-Proliferation Act of 2007 (Passed by House September 25, 2007).

19. Carried Interest Provision; Income Of Partners For Performing Investment Management Services Treated As Ordinary Income Received For Performance Of Services.

► Used 2 Times, Including:

H.R. 6275 Alternative Tax Relief Act of 2008 (Passed by House June 25, 2008).

H.R. 2419 Food and Energy Security Act of 2007 (Passed by House July 27, 2007).

20. Limitation On Treaty Benefits.

► Used 2 Times, Including:

H.R. 6275 Alternative Tax Relief Act of 2008 (Passed by House June 25, 2008).

H.R. 2419 Food and Energy Security Act of 2007 (Passed by House July 27, 2007).